



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region X  
**DIVISION OF MISAMIS ORIENTAL**  
Del Pilar-Velez St., Cagayan de Oro City  
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**DIVISION MEMORANDUM**

No. 228 s. 2017

May 19, 2017

**MAINTENANCE OF A CHECK DISBURSEMENT RECORD  
BY ALL SCHOOL TREASURERS**

**TO:** School Heads  
School Treasurers

1. All Treasurers of schools receiving cash advances from the Division Office shall maintain a Check Disbursements Record, a record of the cash advances received and checks issued by the school, on a daily basis. The record shall also show the beginning and ending cash balances for the month.
2. School Heads shall monitor compliance and ensure that the record is kept updated at all times.
3. For information and guidance.

  
**CHERRY MAE L. LIMBACO, Ph.D., CESO V**  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
 Region X  
 DIVISION OF MISAMIS ORIENTAL  
 (NAME OF SCHOOL)  
 (MONTH)



**CHECK DISBURSEMENTS RECORD**

<b>BEGINNING BALANCE</b>						
		<b>A. PREVIOUS MONTH</b>				
		<b>B. CA - MOOE (DOWNLOADED)</b>				-
<b>Less: DISBURSEMENTS</b>						
	<b>Date</b>	<b>Description</b>	<b>Payee</b>	<b>Check No.</b>		<b>Amount</b>
						-
						-
						-
						-
						-
						-
						-
						-
<b>ENDING BALANCE</b>						

I hereby certify that the foregoing is a correct and complete record of all checks issued by me in my capacity as Treasurer of (Name of School)- DepEd Misamis Oriental during the period (Month) inclusive as indicated in the corresponding column.

Prepared by:

Name of Treasurer  
 Treasurer

Approved by:

Name of Principal  
 Principal

# SAMPLE



DEPARTMENT OF EDUCATION  
Region X  
DIVISION OF MISAMIS ORIENTAL  
(NAME OF SCHOOL)  
(MONTH)



## CHECK DISBURSEMENTS RECORD

BEGINNING BALANCE						
		A. PREVIOUS MONTH			5,000.00	
		B. CA - MOOE (DOWNLOADED)			30,000.00	35,000.00
Less: DISBURSEMENTS						
	Date	Description	Payee	Check No.		Amount
	1/5/2017	PAYMENT FOR ELECTRIC BILL	MORESCO	201954		2,000.00
		PAYMENT FOR WATER BILL	CDO WATER DISTRICT	201955		500.00
	1/10/2017	PAYMENT FOR SALARY OF JOB ORDER	JUAN DELA CRUZ	201956		1,500.00
		PAYMENT FOR GASOLINE	PETRON	201957		300.00
	1/13/2017	PAYMENT FOR SCHOOL SUPPLIES	GENERAL MERCHANDISE	201958		20,000.00
	1/19/2017	PAYMENT FOR INTERNET BILL	GLOBE	201959		1,300.00
	1/23/2017	PAYMENT FOR CONSTRUCTION SUPPLIES FOR REPAIR AND MAINTENANCE	CONSTRUCTION COMPANY	201960		6,000.00
	1/24/2017		CANCELLED	201961		-
	1/31/2017	PAYMENT FOR SCHOOL SUPPLIES	GENERAL MERCHANDISE	201962		2,000.00
						<b>33,600.00</b>
ENDING BALANCE						<b>1,400.00</b>

I hereby certify that the foregoing is a correct and complete record of all checks issued by me in my capacity as Treasurer of (Name of School)- DepEd Misamis Oriental during the period (Month) inclusive as indicated in the corresponding column.

Prepared by:

Name of Treasurer  
Treasurer

Approved by:

Name of Principal  
Principal